



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: CAMPBELLSPORT MUNICIPAL WATER UTILITY

Principal Office: P.O. BOX 709  
CAMPELLSPORT, WI 53010

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

---

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** CAMPBELLSPORT MUNICIPAL WATER UTILITY**Utility Address:** P.O. BOX 709  
CAMPELLSPORT, WI 53010**When was utility organized?** 6/1/1935**Report any change in name:****Effective Date:****Utility Web Site:**

---

**Utility employee in charge of correspondence concerning this report:**

---

**Name:** DIANE LEMKE**Title:** CLERK/TREASURER**Office Address:**P.O. BOX 709  
CAMPBELLSPORT, WI 53010**Telephone:** (920) 533 - 8321**Fax Number:** (920) 533 - 5298**E-mail Address:**

---

**Individual or firm, if other than utility employee, preparing this report:**

---

**Name:** MR. DONALD VILIONE**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP115 S. 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:**

---

**President, chairman, or head of utility commission/board or committee:**

---

**Name:** DEAN UELMEN**Title:** PRESIDENT**Office Address:**P.O. BOX 709  
CAMPBELLSPORT, WI 53010**Telephone:** (920) 533 - 8321**Fax Number:** (920) 533 - 5298**E-mail Address:**

---

**Are records of utility audited by individuals or firms, other than utility employee?**    YES

---

---

**IDENTIFICATION AND OWNERSHIP**

---

---

**Individual or firm, if other than utility employee, auditing utility records:**

---

**Name:** MR. DONALD VILIONE**Title:** CPA**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
115 S. 84TH STREET, SUITE 400  
MILWAUKEE, WI 53214**Telephone:** (414) 777 - 5500**Fax Number:** (414) 777 - 5555**E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:** 1/1/04-12/31/2004

---

**Names and titles of utility management including manager or superintendent:**

---

**Name:** MARK GRUBER**Title:****Office Address:**  
P.O. BOX 709  
CAMPBELLSPORT, WI 53010**Telephone:** (920) 533 - 8321**Fax Number:** (920) 533 - 5298**E-mail Address:**

---

**Name of utility commission/committee:**    CAMPBELLSPORT WATER COMMISSION

---

---

**Names of members of utility commission/committee:**DAN BOLDT  
KENNETH SCHWARTZ  
DON STOFFEL  
PATRICK TWOHIG  
DEAN UELMEN  
WENDY VOLZ DANIELS  
MIKE YAHR

---

**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

---

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

---

---

**Provide the following information regarding the provider(s) of contract services:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	409,228	416,664	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	155,203	106,580	<b>2</b>
Depreciation Expense (403)	85,299	85,114	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	76,326	67,537	<b>5</b>
<b>Total Operating Expenses</b>	<b>316,828</b>	<b>259,231</b>	
<b>Net Operating Income</b>	<b>92,400</b>	<b>157,433</b>	
Income from Utility Plant Leased to Others (412-413)	322	0	<b>6</b>
<b>Utility Operating Income</b>	<b>92,722</b>	<b>157,433</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	9,883	8,660	<b>9</b>
Miscellaneous Nonoperating Income (421)	2,592	0	<b>10</b>
<b>Total Other Income</b>	<b>12,475</b>	<b>8,660</b>	
<b>Total Income</b>	<b>105,197</b>	<b>166,093</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,523)	0	<b>11</b>
Other Income Deductions (426)	6,412	6,412	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>889</b>	<b>6,412</b>	
<b>Income Before Interest Charges</b>	<b>104,308</b>	<b>159,681</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	129,755	133,748	<b>13</b>
Amortization of Debt Discount and Expense (428)	4,933	5,105	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	8,785	11,834	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>143,473</b>	<b>150,687</b>	
<b>Net Income</b>	<b>(39,165)</b>	<b>8,994</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	850,493	298,469	<b>19</b>
Balance Transferred from Income (433)	(39,165)	8,994	<b>20</b>
Miscellaneous Credits to Surplus (434)	543,030	543,030	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	543,030	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)			<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>811,328</b>	<b>850,493</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	409,228		409,228	1
<b>Total (Acct. 400):</b>	<b>409,228</b>	<b>0</b>	<b>409,228</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	155,203		155,203	2
<b>Total (Acct. 401):</b>	<b>155,203</b>	<b>0</b>	<b>155,203</b>	
<b>Depreciation Expense (403):</b>				
Derived	85,299		85,299	3
<b>Total (Acct. 403):</b>	<b>85,299</b>	<b>0</b>	<b>85,299</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	76,326		76,326	5
<b>Total (Acct. 408):</b>	<b>76,326</b>	<b>0</b>	<b>76,326</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
OTHER WATER REVENUES	322		322	6
<b>Total (Acct. 412):</b>	<b>322</b>	<b>0</b>	<b>322</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>92,722</b>	<b>0</b>	<b>92,722</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	9,883	0	9,883	10
<b>Total (Acct. 419):</b>	<b>9,883</b>	<b>0</b>	<b>9,883</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
CONTRIBUTED WATER PLANT	0	2,592	2,592 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,592</b>	<b>2,592</b>
<b>TOTAL OTHER INCOME:</b>	<b>9,883</b>	<b>2,592</b>	<b>12,475</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,523)		(5,523) 13
<b>Total (Acct. 425):</b>	<b>(5,523)</b>	<b>0</b>	<b>(5,523)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		6,412	6,412 14
NONE	0	0	0 15
<b>Total (Acct. 426):</b>	<b>0</b>	<b>6,412</b>	<b>6,412</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,523)</b>	<b>6,412</b>	<b>889</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	129,755		129,755 16
<b>Total (Acct. 427):</b>	<b>129,755</b>	<b>0</b>	<b>129,755</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	4,933		4,933 17
<b>Total (Acct. 428):</b>	<b>4,933</b>	<b>0</b>	<b>4,933</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE			0 18
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	8,785		8,785 19
<b>Total (Acct. 430):</b>	<b>8,785</b>	<b>0</b>	<b>8,785</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 20
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 21
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>143,473</b>	<b>0</b>	<b>143,473</b>
<b>NET INCOME:</b>	<b>(35,345)</b>	<b>(3,820)</b>	<b>(39,165)</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	856,905	(6,412)	850,493 22
<b>Total (Acct. 216):</b>	<b>856,905</b>	<b>(6,412)</b>	<b>850,493</b>
Balance Transferred from Income (433):			
Derived	(35,345)	(3,820)	(39,165) 23
<b>Total (Acct. 433):</b>	<b>(35,345)</b>	<b>(3,820)</b>	<b>(39,165)</b>
Miscellaneous Credits to Surplus (434):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	0	543,030	543,030 24
<b>Total (Acct. 434):</b>	<b>0</b>	<b>543,030</b>	<b>543,030</b>
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2003 CLOSING OF ACCOUNT 271	543,030	0	543,030 25
<b>Total (Acct. 435)--Debit:</b>	<b>543,030</b>	<b>0</b>	<b>543,030</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 26
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>278,530</b>	<b>532,798</b>	<b>811,328</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	0				0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	409,228	0	0	0	<b>409,228</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0				<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>409,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>409,228</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,432,780	4,294,552	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	893,234	915,724	<b>2</b>
<b>Net Utility Plant</b>	<b>3,539,546</b>	<b>3,378,828</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	4,825	4,825	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>4,825</b>	<b>4,825</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	55,583	56,165	<b>6</b>
Special Funds (125)	286,321	297,180	<b>7</b>
<b>Total Other Property and Investments</b>	<b>346,729</b>	<b>358,170</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	116,503	102,622	<b>8</b>
Temporary Cash Investments (132)	0		<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	66,158	66,553	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	120,691	122,170	<b>14</b>
Materials and Supplies (150)	17,692	14,925	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)	1,269		<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>322,313</b>	<b>306,270</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	48,549	53,482	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>48,549</b>	<b>53,482</b>	
<b>Total Assets and Other Debits</b>	<b>4,257,137</b>	<b>4,096,750</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	49,265	49,265	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	811,328	850,493	<b>23</b>
<b>Total Proprietary Capital</b>	<b>860,593</b>	<b>899,758</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,610,000	2,710,000	<b>24</b>
Advances from Municipality (223)	177,711	219,240	<b>25</b>
Other long-Term Debt (224)	89,454	102,698	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,877,165</b>	<b>3,031,938</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	4,489	5,629	<b>28</b>
Payables to Municipality (233)	184,633	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	139,927	65,623	<b>31</b>
Interest Accrued (237)	33,670	42,082	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>362,719</b>	<b>113,334</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	156,660	51,720	<b>36</b>
<b>Total Deferred Credits</b>	<b>156,660</b>	<b>51,720</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,257,137</b>	<b>4,096,750</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,294,552	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	3,642,796	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	656,084	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	133,900				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,432,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	769,948	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	123,286	0	0	0	12
<b>Total Accumulated Provision</b>	<b>893,234</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,539,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	798,850				<b>798,850</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	85,299				<b>85,299</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,972				<b>2,972</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>88,271</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,271</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	6,611				<b>6,611</b>	<b>18</b>
Cost of removal	100				<b>100</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	110,462				<b>110,462</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>117,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>117,173</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>769,948</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>769,948</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	116,874				<b>116,874</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	6,412				<b>6,412</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>6,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,412</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>123,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,286</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
2 ACRES - CORNER OF SPRING & HELENA S	2,825	0	0	2,825	2
LAND ON SPRING STREET	2,000	0	0	2,000	3
<b>Total Nonutility Property (121)</b>	<b>4,825</b>	<b>0</b>	<b>0</b>	<b>4,825</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>4,825</b>	 <b>0</b>	 <b>0</b>	 <b>4,825</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	17,692	14,925	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>17,692</b>	<b>14,925</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$2,900,000 BOND ISSUE	4,933	428	48,549	1
<b>Total</b>			<b>48,549</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	49,265	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>49,265</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
WATER SYSTEM REVENUE BONDS	10/15/2001	10/01/2021	4.33%	2,610,000	1
<b>Total Bonds (Account 221):</b>				<b>2,610,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM MUNICIPALITY	01/10/1996	07/01/2006	5.00%	76,190	<b>1</b>
ADVANCE FROM MUNICIPALITY	01/01/2003	12/01/2012	3.75%	101,521	<b>2</b>
<b>Total for Account 223</b>				<b>177,711</b>	
<b>Other Long-Term Debt (224)</b>					
ADVANCE FROM SEWER	01/01/1996	07/01/2006	5.00%	18,081	<b>3</b>
ADVANCE FROM SEWER	01/01/2003	12/01/2012	3.75%	71,373	<b>4</b>
<b>Total for Account 224</b>				<b>89,454</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	65,623	1
<b>Accruals:</b>		
Charged water department expense	76,326	2
Charged electric department expense		3
Charged sewer department expense	1,363	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>77,689</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	2,931	7
PSC Remainder Assessment	454	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>3,385</b>	
<b>Balance end of year</b>	<b>139,927</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
WATER SYSTEM REVENUE BONDS	31,647	125,712	126,586	30,773	1
<b>Subtotal</b>	<b>31,647</b>	<b>125,712</b>	<b>126,586</b>	<b>30,773</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES FROM MUNICIPALITY	6,907	8,785	13,470	2,222	2
<b>Subtotal</b>	<b>6,907</b>	<b>8,785</b>	<b>13,470</b>	<b>2,222</b>	
<b>Other long-Term Debt (224)</b>					
ADVANCE FROM SEWER	3,528	4,043	6,896	675	3
<b>Subtotal</b>	<b>3,528</b>	<b>4,043</b>	<b>6,896</b>	<b>675</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>42,082</b>	<b>138,540</b>	<b>146,952</b>	<b>33,670</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	55,583	2
<b>Total (Acct. 124):</b>	<b>55,583</b>	
<b>Special Funds (125):</b>		
RESERVE FUND FOR \$2,900,00 BONDS	230,549	3
PRINCIPAL AND INTEREST ON \$2,900,000	55,772	4
<b>Total (Acct. 125):</b>	<b>286,321</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	66,158	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>66,158</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
HYDRANT RENTAL	115,695	13
OTHER EXPENSES PAID BY WATER ON VILLAGE'S BEHALF	4,996	14
<b>Total (Acct. 145):</b>	<b>120,691</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER UTILITY FOR FOURTH QUARTER COLLECTIONS NOT YET PAID	61,054	18
DUE TO MUNICIPALITY FOR INSURANCE AND MISC EXPENSES	4,842	19
DUE TO MUNICIPALITY FOR CONSTRUCTION PAID FOR BY MUNICIPALITY	118,737	20
<b>Total (Acct. 233):</b>	<b>184,633</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	104,939	21
DEFERRED SPEICAL ASSESSMENTS	51,721	22
<b>Total (Acct. 253):</b>	<b>156,660</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	3,640,730	0	0	0	<b>3,640,730</b>	<b>1</b>
Materials and Supplies	16,308	0	0	0	<b>16,308</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	784,399	0	0	0	<b>784,399</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Regulatory Liability	52,469	0	0	0	<b>52,469</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,820,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,820,170</b>	
Net Operating Income	92,400	0	0	0	<b>92,400</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.28%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.28%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	110,462	0	0	0	<b>110,462</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,523				<b>5,523</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>104,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>104,939</b>	



---

## FINANCIAL SECTION FOOTNOTES

---

### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivables from Muni:

\$115,695 is amount due from municipality for public fire protection.

Payables to Muni:

Portions due to municipality for utility share of workers compensation & liability insurance and for construction.

---

### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Campbellsport, WI

We have compiled the accompanying Annual Report to the Public Service Commission of Campbellsport Utility, an enterprise fund of the Village of Campbellsport as of December 31, 2004 and for the year then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, the Annual Report is not designed for those who are not informed about such matters.

VIRCHOW, KRAUSE AND COMPANY, LLP

Milwaukee, Wisconsin  
February 15, 2005

---

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	405,549	412,401	<b>1</b>
<b>Total Sales of Water</b>	<b>405,549</b>	<b>412,401</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	558	<b>2</b>
Other Water Revenues (474)	3,679	3,705	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>3,679</b>	<b>4,263</b>	
<b>Total Operating Revenues</b>	<b>409,228</b>	<b>416,664</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	111,660	67,709	<b>4</b>
General Operating Expenses (680-690)	43,543	38,871	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>155,203</b>	<b>106,580</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	85,299	85,114	<b>6</b>
Amortization Expense (404)	0	0	<b>7</b>
Taxes (408)	76,326	67,537	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>161,625</b>	<b>152,651</b>	
<b>Total Operating Expenses</b>	<b>316,828</b>	<b>259,231</b>	
<b>NET OPERATING INCOME</b>	<b>92,400</b>	<b>157,433</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	83	385	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>83</b>	<b>385</b>	
Metered Sales to General Customers (461)				
Residential	639	29,035	193,237	4
Commercial	92	17,363	80,383	5
Industrial	3	316	2,179	6
<b>Total Metered Sales to General Customers (461)</b>	<b>734</b>	<b>46,714</b>	<b>275,799</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		115,695	8
Other Sales to Public Authorities (464)	12	2,453	13,670	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>748</b>	<b>49,250</b>	<b>405,549</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	115,695	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>115,695</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	0	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,679	7
<b>Other (specify):</b>		
NONE		8
<b>Total Other Water Revenues (474)</b>	<b>3,679</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	30,588	25,093	<b>1</b>
Purchased Water (610)	0	0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	20,871	21,373	<b>3</b>
Chemicals (630)	3,872	3,739	<b>4</b>
Supplies and Expenses (640)	3,790	7,146	<b>5</b>
Repairs of Water Plant (650)	52,212	9,869	<b>6</b>
Transportation Expenses (660)	327	489	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>111,660</b>	<b>67,709</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	7,723	7,495	<b>8</b>
Office Supplies and Expenses (681)	1,151	1,020	<b>9</b>
Outside Services Employed (682)	18,617	15,329	<b>10</b>
Insurance Expense (684)	4,845	2,562	<b>11</b>
Employees Pensions and Benefits (686)	11,182	11,886	<b>12</b>
Regulatory Commission Expenses (688)	0	0	<b>13</b>
Miscellaneous General Expenses (689)	25	579	<b>14</b>
Uncollectible Accounts (690)	0	0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>43,543</b>	<b>38,871</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>155,203</b>	<b>106,580</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		74,304	65,642	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,363	1,122	<b>2</b>
<b>Net property tax equivalent</b>		<b>72,941</b>	<b>64,520</b>	
Social Security		2,931	2,518	<b>3</b>
PSC Remainder Assessment		454	499	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>76,326</b>	<b>67,537</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Fond du Lac				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.194566				3
County tax rate	mills		4.822568				4
Local tax rate	mills		7.562588				5
School tax rate	mills		7.777574				6
Voc. school tax rate	mills		1.433416				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.790712</b>				10
Less: state credit	mills		0.000000				11
<b>Net tax rate</b>	mills		<b>21.790712</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.562588</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.210990</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.773578</b>				17
<b>Total Tax Rate</b>	mills		<b>21.790712</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.769758</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.790712</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>16.773578</b>				21
Utility Plant, Jan. 1	\$	4,294,552	4,294,552				22
Materials & Supplies	\$	14,925	14,925				23
<b>Subtotal</b>	\$	<b>4,309,477</b>	<b>4,309,477</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,309,477</b>	<b>4,309,477</b>				26
Assessment Ratio	dec.		1.027928				27
<b>Assessed Value</b>	\$	<b>4,429,832</b>	<b>4,429,832</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>16.773578</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>74,304</b>	<b>74,304</b>				30
Tax Equivalent per 1994 PSC Report	\$	20,723					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>74,304</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	275,854		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	17,790		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>293,644</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	258		12
Structures and Improvements (321)	86,767	2,145	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	183,920		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	202,966		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,041		20
<b>Total Pumping Plant</b>	<b>476,952</b>	<b>2,145</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	873,987		22
Water Treatment Equipment (332)	410,913		23
<b>Total Water Treatment Plant</b>	<b>1,284,900</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			275,854	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			17,790	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>293,644</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			258	12
Structures and Improvements (321)			88,912	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			183,920	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			202,966	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,041	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>479,097</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			873,987	22
Water Treatment Equipment (332)			410,913	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,284,900</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	265		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	483,054		26
Transmission and Distribution Mains (343)	509,604		27
Fire Mains (344)	0		28
Services (345)	105,575		29
Meters (346)	158,137	1,385	30
Hydrants (348)	100,240	2,576	31
Other Transmission and Distribution Plant (349)	1,452		32
<b>Total Transmission and Distribution Plant</b>	<b>1,358,327</b>	<b>3,961</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	585		35
Computer Equipment (372.1)	192,558		36
Transportation Equipment (373)	21,625		37
Other General Equipment (379)	10,073	4,637	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>224,841</b>	<b>4,637</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,638,664</b>	<b>10,743</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,638,664</b>	<b>10,743</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			265	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			483,054	26
Transmission and Distribution Mains (343)			509,604	27
Fire Mains (344)			0	28
Services (345)			105,575	29
Meters (346)	4,852		154,670	30
Hydrants (348)	1,759		101,057	31
Other Transmission and Distribution Plant (349)			1,452	32
<b>Total Transmission and Distribution Plant</b>	<b>6,611</b>	<b>0</b>	<b>1,355,677</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			585	35
Computer Equipment (372.1)			192,558	36
Transportation Equipment (373)			21,625	37
Other General Equipment (379)			14,710	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>229,478</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,611</b>	<b>0</b>	<b>3,642,796</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>6,611</b>	<b>0</b>	<b>3,642,796</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	465,533		27
Fire Mains (344)	0		28
Services (345)	96,444	2,592	29
Meters (346)	0		30
Hydrants (348)	91,515		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>653,492</b>	<b>2,592</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>653,492</b>	<b>2,592</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>653,492</b>	<b>2,592</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			465,533 27
Fire Mains (344)			0 28
Services (345)			99,036 29
Meters (346)			0 30
Hydrants (348)			91,515 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>656,084</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>656,084</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>656,084</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,291	4,291	1
February			4,287	4,287	2
March			4,318	4,318	3
April			4,268	4,268	4
May			4,573	4,573	5
June			4,316	4,316	6
July			4,770	4,770	7
August			4,463	4,463	8
September			4,950	4,950	9
October			4,650	4,650	10
November			4,524	4,524	11
December			4,366	4,366	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>53,776</b>	<b>53,776</b>	
Less: Water sold				49,250	13
Volume pumped but not sold				4,526	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				730	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				99	18
Total volume not sold but accounted for				829	19
Volume pumped but unaccounted for				3,697	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				258	23
Date of maximum: 2/3/2004					24
Cause of maximum:					25
Watermain break At 1315 Barton Road & Backwashed fitters					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				77	26
Date of minimum: 12/11/2004					27
Total KWH used for pumping for the year				225,240	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SPRING & HELENA STREETS	2	1,200	20	66,000	Yes	<b>1</b>
SPRING STREET	3	1,337	23	720,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER PUMP NO. 2	BOOSTER PUMPING NO. 1	WELL NO. 2	<b>1</b>
Location	415 SPRING ST.	415 SPRING ST.	415 SPRING ST.	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER	LAYNE & BOWLER	<b>5</b>
Year Installed	1996	1996	2000	<b>6</b>
Type	OTHER	OTHER	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	400	400	250	<b>8</b>
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	<b>9</b>
Year Installed	1996	1996	1996	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	40	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL NO. 3			<b>14</b>
Location	224 SPRING ST.			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	BYRON-JACKSON			<b>18</b>
Year Installed	1996			<b>19</b>
Type	OTHER			<b>20</b>
Actual Capacity (gpm)	500			<b>21</b>
Pump Motor or Standby Engine Mfr	BYRON JACKSON			<b>22</b>
Year Installed	1996			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	WATER TOWER WATER TREATMENT PLANT			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		4
				5
Year constructed	1991	1996		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	200	0		10
				11
Total capacity in gallons (actual)	300,000	66,000		12
<b>WATER TREATMENT PLANT</b>				13
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		16
				17
Filters, type (gravity, pressure, other, none)		PRESSURE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5800		20
				21
Is a corrosion control chemical used (yes, no)?		N		22
				23
Is water fluoridated (yes, no)?		N		24
				25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,555	0	0	0	3,555	1
M	D	6.000	27,474	0	0	0	27,474	2
P	D	6.000	1,840	0	0	0	1,840	3
M	D	8.000	8,473	0	0	0	8,473	4
P	D	8.000	16,772	0	0	0	16,772	5
P	D	10.000	3,372	0	0	0	3,372	6
P	D	12.000	360	0	0	0	360	7
Total Within Municipality			61,846	0	0	0	61,846	
Total Utility			61,846	0	0	0	61,846	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	518	0	0	0	518	10	1
M	1.000	100	2	0	0	102		2
M	1.500	18	0	0	0	18		3
M	2.000	4	0	0	0	4	1	4
M	4.000	1	0	0	0	1		5
P	6.000	3	0	0	0	3		6
M	6.000	1	0	0	0	1		7
<b>Total Utility</b>		<b>645</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>647</b>	<b>11</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	823	8	30	(54)	<b>747</b>	57	<b>1</b>
0.750	174	0	2	54	<b>226</b>	22	<b>2</b>
1.000	24	0	0	0	<b>24</b>	2	<b>3</b>
1.500	12	1	0	0	<b>13</b>	0	<b>4</b>
2.000	5	0	0	0	<b>5</b>	1	<b>5</b>
3.000	2	0	0	0	<b>2</b>	2	<b>6</b>
4.000	3	0	0	0	<b>3</b>	3	<b>7</b>
<b>Total:</b>	<b>1,043</b>	<b>9</b>	<b>32</b>	<b>0</b>	<b>1,020</b>	<b>87</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	620	59	0	2	0	66	<b>747</b>	<b>1</b>
0.750	2	10	0	2	0	212	<b>226</b>	<b>2</b>
1.000	4	13	2	3	0	2	<b>24</b>	<b>3</b>
1.500	2	10	0	1	0	0	<b>13</b>	<b>4</b>
2.000	0	2	1	2	0	0	<b>5</b>	<b>5</b>
3.000	0	0	0	2	0	0	<b>2</b>	<b>6</b>
4.000	0	2	0	1	0	0	<b>3</b>	<b>7</b>
<b>Total:</b>	<b>628</b>	<b>96</b>	<b>3</b>	<b>13</b>	<b>0</b>	<b>280</b>	<b>1,020</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	109	1	1		109	2
<b>Total Fire Hydrants</b>	<b>109</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>109</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	109
Number of distribution system valves end of year:	284
Number of distribution valves operated during year:	284

---

## WATER OPERATING SECTION FOOTNOTES

---

### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Meters charged to sewer is calculated using the average depreciation times the rate of return of 6% split 50/50 by the water and the sewer.

---

### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

**Repairs of Water plant (650):**

The utility removed, cleaned and repaired Well pump on Well #3. Cost was \$30,441. They also washed the water tower for \$3,250; \$6,000 spent on asphalt paving; additionally had to dig up then repave the hole during a water main break cost \$2,600.

**Supplies & Expenses(640):**

2003 balance included some costs for \$2,600 for asphalt patching, these are properly classified in the repairs account in 2004.

**Insurance Expense (684):**

During 2003 they changed insurance companies. At the end of 2003 the insurance company conducted an inventory to re-evaluate their insurance needs. This resulted in an increase in premiums due to property value covered.

---

### Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

2 services added were paid for by the property owners, cost determined using estimated cost of \$27/foot with footage of 20 feet on one service and 76 feet on the other. Total cost of \$2,592.

---

### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

Utility has complied with requirement of replacing or testing every 20 year. Number tested is not 10% of balance due to large numbers of meters added and deleted in recent years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

No, but utility will begin testing in 2005.

---

### Hydrants and Distribution System Valves (Page W-20)

**General footnotes**

In 2004 the water utility did an inventory count and all items were adjusted to actual amounts.

---